Morning Oregonian.

VOL. VI PORTLAND, OREGON: WEDNESDAY MORNING, AUGUST 29, 1866. NO. 176

The Daily Oregonian.

FRANK L. PITTOCK, Proprietor.

THE DAILY OREGONIAN is published every morning (Sunday excepted), and delivered by carriers to subscribers in Portland at 25 cents a week. Single copies 5 cents. By Mail or Express, to any part of the State at $10 per annum in advance; or $3 for three months. Liberal rates.

THE WEEKLY OREGONIAN, containing a selection of the best matter published in the Daily, will be published every Thursday, and forwarded by Mail to any part of the State at $5 per annum, $3 for six months, and $1 for three months, in advance.

OFFICE—No. 3 Washington Street, one door from Front.

SAN FRANCISCO AGENT—T. P. PENDLETON, 529 Washington Street, San Francisco.

Business Cards.

FRIEDLAN & CO.,

Importers and Wholesale Dealers in

Stoves, Tin-Plate, Sheet Iron, Copper, Wire, Tin and Copper WARE.

FIRE AND BURGLAR PROOF SAFES,

Corner Main and Stark Streets,

PORTLAND, OREGON. 1y

JOS. F. McGREEN,

UPHOLSTERER!

HAVING PURCHASED THE BUSINESS IN THE above line of Joseph Underwood, will pay particular attention to all its various duties.

All kinds of CHAIRS repaired and VARNISHED at short notice.

SOFAS, LOUNGES, EASY CHAIRS, MATTRESSES, &c., made to order.

Shop on Second Street, between Morrison and Yamhill, Portland. jy28dtf

JOHN A. JEFFREY,

Attorney-at-Law,

WILL PRACTICE IN ALL THE COURTS OF Washington Territory.

Will attend to all business entrusted to his care, against parties in any part of Idaho Territory, with fidelity and promptness.

Refers by permission to Hon. A. Holbrook, Portland, Oregon; Hon. Wm. Strong, Portland, Oregon; Hon. Matthew P. Deady, Portland, Oregon; Hon. Reuben P. Boise, Portland, Oregon; Hon. Joseph G. Wilson, Portland, Oregon; Hon. Lafayette Grover, Portland, Oregon; Hon. Joseph Watkins, Portland, Oregon; Hon. Joseph Lane, Roseburg, Oregon; Hon. Delazon Smith, Albany, Oregon; Hon. Jesse Applegate, Yoncalla, Oregon; Hon. Matthew Deady, Jacksonville, Oregon; Hon. Orville C. Pratt, Salem, Oregon; Hon. Reuben Maury, Olympia, W. T.; Hon. Edward Lander, Olympia, W. T.; Hon. Arthur Mercer, Olympia, W. T.; Hon. Wm. Kelly, Olympia, W. T.; Hon. Wm. Strong, Olympia, W. T.; Hon. Wm. Strong, Walla Walla, W. T.; Hon. Wm. Strong, Vancouver, W. T.; Hon. Wm. Strong, Steilacoom, W. T.; Hon. Wm. Strong, Port Townsend, W. T.; Hon. Wm. Strong, Whatcom, W. T.; Hon. Wm. Strong, Cowlitz, W. T.; Hon. Wm. Strong, Puget Sound, W. T.; Hon. Wm. Strong, Port Angeles, W. T.; Hon. Wm. Strong, Port Gamble, W. T.; Hon. Wm. Strong, Port Madison, W. T.; Hon. Wm. Strong, Port Orchard, W. T.; Hon. Wm. Strong, Port Discovery, W. T.; Hon. Wm. Strong, Port Townsend

The Daily Oregonian.

OFFICIAL PAPER OF THE STATE.

WEDNESDAY MORNING, AUGUST 29, 1866.

Fruits of "My Policy."

Eastern journals are now reaching us filled with the most horrible details of the late massacre of loyalists, white and black, by the rebels of New Orleans. The accounts form a chapter of horrors which has had no parallel on this continent, even in work of untamed savages. The massacres at Fort Pillow and Lawrence were perpetrated in the midst of war, and therefore found in the judgment of a portion of mankind, at least a partial palliation. But the outbreak at New Orleans was totally without extenuating circumstances. The massacre that ensued was the work of men to whose native ferocity was added a savage hatred of the Government, and especially of the people in their midst who had remained loyal to their country during the rebellion. It was an onslaught against "Radicalism," so-called,—a term which is particularly odious to traitors, as designating those by whom they were foiled in their efforts to build up a Government founded on their darling system of human slavery. Emboldened by Johnson's denunciations of the "Radicals," the supporters of his "policy" in New Orleans proceeded to carry their "tribune's" views and principles to their natural conclusion. If "Radicalism" be the abomination which Johnson asserts it is, why shouldn't it be expelled from New Orleans? If Johnson can stand up at the Capital and denounce prominent loyalists as "Radicals," villains and traitors deserving of death, why shouldn't the "reconstructed" improve on his hint and go a step further? The massacre was therefore the direct result of the teachings of the author of "my policy."

Besides these accounts which reach us though the Eastern press, we have additional information by telegraph relative to this atrocious massacre. Sheridan's dispatches, hitherto suppressed by the President, are now published, showing the criminality of the civil authorities, and asserting that the Mayor and police were responsible for the frightful butchery. It is noticeable that all the accounts, including that of General Sheridan, concur in stating that the act was one of premeditation on the part of the authorities of the city. The Mayor of New Orleans is the same who was Mayor of that city when it surrendered to Gen. Butler in 1861. Throughout the war he was a rebel of the most malignant character. He was pardoned by the President expressly to qualify him for holding the office he had once prostituted to the service of treason. So vicious a rebel is he, now, that he incites a riot against loyal citizens, ending in wholesale murder. So dangerous a man is he, and so frightful his crimes, that General Sheridan recommends his removal,—a recommendation which has no further effect than to bring the distinguished officer who makes it, under the displeasure of the President. "My policy" is indeed marching on.

But is urged in justification of the massacre that the Convention was revolutionary in its character, and threatened the public peace. It certainly was revolutionary, so far as regarded its purpose to propose amendments to the Constitution of the State. But it made no attempts to commit acts of violence. It contemplated nothing of the kind. It was a peaceable body, peaceably assembled under the laws. Its members were justly entitled to protection until they should commit an overt act against the public peace. General Sheridan, though evidently regarding the Convention with disfavor, saw no reason for interfering with its proceedings. It was reserved for rebels whose desire for power is attested by the work of the last five years, to see in this unarmed Convention a movement calculated to disturb the public tranquility. Zealous conservators of the in public peace be these same rebels. Their action plunging the country into war, and their riotous, murderous conduct since the close of the struggle show how anxious they are to preserve the peace on all occasions.

It is very certain that the New Orleans rebels would never have p ficulated this massacre had not the course of the President been such as to lead them to suppose that they would be sustained in preventing the Convention, peaceably or otherwise, from holding its sessions. His dispatches to the Attorney General of Louisiana, one of the leaders of the mob, gave direct encouragement to the rioters. He could not have done more had he been present and headed it himself. Nobody supposes that he desired the massacre to occur; but he could have taken no other course to bring it about than he actually pursued. And what is worse, these tragic occurrences are likely to be repeated at New Orleans or elsewhere in the South at any time. "My policy" has prepared the rebels for engaging in three scenes of blood whenever and wherever they find loyal men upon whom they can wreak their murderous revenge.

The individual who conducts the *Herald* accuses us of making false statements in regard to the political character of the Massachusetts delegation—which, by the by, did not appoint Massachusetts to the Philadelphia Convention. He says that that delegation was led "by General Couch, distinguished throughout the war as an able leader of the Union armies; George Ashmun, the President of the Convention which first nominated Mr. Lincoln for the Presidency, and John Quincy Adams, son of the Minister to England, all personal and political friends of Mr. Lincoln up to the hour of his death." Mark, now, how plain a tale shall put this shameless old falsifier down. General Couch was present at the Convention; but he was *not* distinguished as an able leader of the Union armies throughout the war; neither was he a political friend of Mr. Lincoln's. He was a "General" of the McClellan and Fitz John Porter school, who wished to carry on the war on "conservative" principles so as not to hurt the rebels. He was, therefore, a complete failure. To show how firm a political friend of Mr. Lincoln's he was, it is only necessary to mention that he supported McClellan for the Presidency in 1864, and in 1865 was the Copperhead candidate for Governor of Massachusetts—getting beat by Colonel Bullock at the rate of four votes to one. So much for General Couch. George Ashmun was not present at the Philadelphia Convention,—a fact which was expressly stated in a Philadelphia dispatch of August 14th. Neither does it appear that John Quincy Adams attended, as no mention was made of his name in the proceedings of the Convention. Thus is Berish's "leader" of Saturday knocked completely into "it." We would still further report upon him with his own chosen expressions of "blackguard and liar," were not these epithets entirely inadequate to fitly describe the character of the perditionable old maligant, who, with toothless rage, hisses his impotent venom at everybody whom his Copperhead vision, bleared and obstructed by the dull season of the dog days, happens to alight upon.

"Moses" meets a short rebuff at the very outset of his electioneering tour. Nobody can be found at Philadelphia to give him a reception. He ought by all means to have instructed the pardoned rebels who attended his Convention at that city the other day to remain until his arrival so that he would not be wholly without friends in the great city.

The Governors of Oregon, California and Nevada have united in a short address to the Philadelphia Convention of Southern Unionists, expressing, on behalf of the three Pacific States a hearty sympathy with the movement, and a desire that the principles set forth in the call may be triumphantly maintained.

By Overland Telegraph.

[DISPATCHES TO THE OREGONIAN.]

DATES TO AUGUST 28.

Monetary and Commercial.

NEW YORK, Aug. 27.—The *Post's* money article says: Gold is scarce, lending at one-sixteenth premium. The loan market is easy, but unsettled. Stocks are unsettled and irregular. Cotton, 50c. Wheat dull and lower. The *Commercial's* money article says: The feature of the day is the great activity in Government securities and an important advance in prices. The demand abroad for five-twenties is large and they are scarce.

The Death of Dean Richmond.

NEW YORK, Aug. 27.—Dean Richmond died this morning at the residence of Samuel J. Tilden, 15 Gramercy Place. His disease first manifested itself while at Branford, three weeks ago, but he attended the Saratoga and Philadelphia Conventions afterwards, visited Washington, returning here much reduced in strength. He was at once taken to Tilden's residence, where the most eminent physicians of the city were called, but from the first his case was hopeless. His wife and family were with him. The *World* says he was struck down by a combination of infernal disorders, greatly aggravated by his labors to bring about a successful result at Philadelphia. He was born at Woodstock, Vermont, March 31st, 1804.

Moses Meets a Rebuff at the Outset of his Tour.

PHILADELPHIA, Aug. 27.—The City Council and Board of Trade both having refused to take any part in the reception of the President, a meeting was held at the Merchants' Exchange to-day to form a proper reception. At the Crown Exchange a resolution to join the merchants in this programme was offered, but it received only four votes and was rejected. The journeymen tailors have resolved to turn out en masse.

Death—Sub-Treasury Disbursements.

BOSTON, Aug. 27.—Hev. John Pierpont died last night at his residence in Medford, Mass., aged 81 years.

The disbursements at the Sub-Treasury on account of the temporary loan reached nearly $1,400,000 in currency.

Gen. Sheridan's Suppressed Dispatches—Villainy Exposed.

CHICAGO, August 27.—The last official correspondence concerning the New Orleans riots, fills nearly a page of the New York papers. The following are Sheridan's dispatches:

NEW ORLEANS, Aug. 1.—To U. S. GRANT: General—You are doubtless aware of the serious riot in this city. A political body styling itself the Convention of 1864, met on the 30th of July, for, as it is alleged, the purpose of remodeling the present constitution of the State. The leaders were political agitators and revolutionary men, and the action of the Convention was liable to produce breaches of public peace. I had made up my mind to arrest the lead men if the proceedings of the Convention were calculated to disturb the tranquility of the Department, but I had no cause for acting until they had committed an overt act. My official duty called me to Texas, and the Mayor of the city, during my absence suppressed the Convention by the use of police force, and in so doing attacked the members of the Convention and a party of two hundred negroes with fire arms, clubs and knives in a manner so unnecessary and atrocious as to compel me to say that it was murder. About 40 whites and blacks were thus killed, and about 160 wounded. Everything is now quiet, but I deem it best to maintain military supremacy in the city for a few days. I believe the sentiment of the general community is one of great regret at this unnecessary cruelty and that the police could have made any arrests they saw fit without sacrificing lives.

(Signed) P. H. SHERIDAN,
Major-General Commanding.

NEW ORLEANS, Aug. 2.—To U. S. GRANT: General—The more information I obtain of the affair of July 30, the more revolting it becomes. It was no riot—it was an absolute massacre by the police which was not equalled in murderous cruelty by that of Fort Pillow. It was a murder which the Mayor and police perpetrated without a shadow of necessity. Furthermore, I believe it was premeditated, and every indication points to this. I recommend the removing of this bad man. I believe it would be hailed with the sincerest gratification by two-thirds of the population. There has been a feeling of insecurity on the part of the people here on account of this man, which is now so much increased that the safety of life and property does not rest with the civil authority, but the military. (Signed) P. H. SHERIDAN,
Major-General Commanding.

The Presidential Guillotine Busy.

CHICAGO, Aug. 28.—Washington specials say that in consequence of the President's tour through the country, the guillotine has been very busy, and probably four hundred more appointments were made yesterday, twenty-seven of them postmasters and seventeen internal revenue officers." Randall has booked about one thousand names of postmasters who have replied adversely to his circular, and appointments will issue as rapidly as they can be made out by the clerks.

Census Stamping for Copperhead Clymer.

The Pension removals have been made and Covanis on the stump advocating Clymer's election as Governor. There is no further talk of Clymer's withdrawing. He won't withdraw.

High Carnival of Office-holders.

Cornelius Wendall has been appointed public printer. Washington has been swarming with office hunters, and politicians will now enjoy two or three weeks dullness. There has not been such a time in Washington since the palmy days of a change of administration between the Whigs and Democrats.

About Gen. Sheridan's Dispatches.

The dispatches of Gen Sheridan about the New Orleans riots, are attracting much attention and comment. They were fairly smoked out by the Clymer and radical press, and it is believed Sheridan demanded their publication as a measure of justice to himself, since the only one of his dispatches given to the public, had been garbled in important particulars.

The Soldiers' Bounty Question.

The soldiers' bounty question is now being much talked about, and it is claimed that the commission heretofore appointed, consisting of Surgeon-General Barnes, Gen. Canby and others, is reported in favor of paying bounties, but that their report is supposed to be for political effect on the soldiers. So much of this, however, appears to be true, that the Secretary of the Treasury has ordered that no bounties be paid.

NEWS BY THE ATLANTIC CABLE.

LIVERPOOL, Aug. 27.—Cotton steady; sales to-day of 10,000 bales; middling uplands at 13¾d. Breadstuffs dull and declining.

LONDON, Aug. 27.—Consols 89¾ for money; 89 3/8 for account.

PARIS, Aug. 25.—A large and influential meeting held here declared in favor of the union of Saxony with Prussia.

BIRMINGHAM, Aug. 27.—The reform demonstration to-day was an immense success, and p[illegible] off without disturbance of any kind. The platform adopted favors redistribution of seats and suffrage. An address was delivered this evening in support of the platform.

LIVERPOOL, Aug. 27, evening.—Cotton closed steady at 13¾d. Breadstuffs dull.

LONDON, Aug. 28, evening.—Consols closed at 89 5-20's 72. The money market is easier.

RUSSIA, Aug. 27.—The peace treaty signed at Prague will not be made public till ratified by the contracting powers. It is believed, however, that the general features are almost identical with the original preliminaries intimated at Nicolsburg on the 26th of July.

OUR SAN FRANCISCO DISPATCH.

SAN FRANCISCO, Aug. 28.—Mark L. McDonald brought suit in the 4th District Court to-day against the estate of Geo. L. Seaton to recover $7,500, alleged to be due him from the sale of the Oneida Mine, situated in Amador county, as his share of the profit from the said sale. The complaint alleges that he entered into a arrangement with Geo. W. Seaton, and A. H. Rose for the sale of the Oneida Mine, by which the three were to divide between them the amount from its sale exceeding $35,000. The plaintiff alleges that the mine was sold by Seaton and Rose at a profit of $30,000, which was divided between Rose and the estate of Seaton, he having died in the meantime. McDowell now sues the estate of Seaton for one-half of the money it received, claiming it under an alleged contract entered into during Seaton's life-time.

HORACE HAWES of this city has given, by deed of trust, the new building recently erected by him near Redwood City, together with a lot of ground of nearly two acres, for the purpose of establishing and maintaining in that village a select or academic school. The property is supposed to be worth about $8,000, and is, thus far, the largest gift ever made for educational purposes by any citizen of this State.

The funeral of E. W. T. Sloan took place at 11 o'clock to-day. When the procession moved from the twelfth district court room in the city hall to the new Presbyterian church, on O'Farrell street, where the funeral services were held, the ranges were followed to the grave by nearly all of the lawyers of this city, the desire appearing unanimous to pay the last sad token of respect to the memory of one who had been not only an ornament to his profession but to mankind.

Some time ago a sailor's bundle of what purported to be old rags to a junk dealer on Davis street, last Saturday. While the dealer was overhauling his purchase yesterday, he found in the package the dead body of a still-born child.

The *Camanche*, reported from Coal, it is expected, will be ordered to Mare Island, when she will go out of commission, and her officers and crew will be distributed on the *Jamestown* and other v[illegible]s.

Thomas Dickerson and Patrick O'Brien, natives of Ireland, have been committed to Stockton as insane.

A dispatch from Pacheco, Contra Costa county, states that a steam engine in that place was blown up last evening, killing the engineer, breaking the leg of Mr. C. S. Lehar, and killing two horses. The engine was completely demolished and scattered a distance of five hundred yards.

In reply to a letter from a merchant of this city, Frank Soule, Collector of Internal Revenue, states that under the new shipping receipts and domestic bills of lading are exempt from the stamp tax.

The Markets.

Flour—There is a little more inquiry to-day for export. Superfine half sacks per 100 lbs, $4 75@4 87½; qr. sacks $4 87½@5; extra half sacks $5 12½@5 25; qr. sacks $5 37½@5 50.

Wheat—Sale, $1 50, choice, $1 55, inferior $1 40 per 100 lbs.

Barley—Good to[illegible], old crop, $1 05. We learn that the entire crop of a ranch across the Bay, comprising about 12,000 sacks choice brewing has been sold to brewers in this city at a price equivalent to $1 05 per 100 lbs delivered here.

Oats—good shipping new, for export $1 42½, choice new $1 50.

Potatoes—Mission, 50@60c per 100 lbs.

Gold—Legal Tenders—Mining Stocks.

Private telegrams dated New York yesterday quote gold at $1 43½, the latter quotation being the latest. Rumors of lower quotations, so far as we have been able to trace them, are unreliable parties reported as receiving such telegrams denying it.

The market for legal tenders is quiet and inclined to droop. The latest quotations by leading brokers are 71½ buying, and 71¾ selling. One broker made a large sale at 71½ cash. The demand for exchange and bullion for Thursday promises to be light. Leading bankers quote coin drafts on Atlantic cities at 2½ c currency discount, 42c premium on gold. Telegraphic transfers, 1 per cent. Crown Point at $9 50. Ferdon in the morning board yesterday declined $15; Challar Consol, $7; Savage, $5; Confidence, $4; Bullion, $2 50, and Overman, $1 50.

Shipping.

Arrived—Aug. 27th, bark *Caroline*, 9 days from Seabeck.

Sailed—Aug. 27th, British bark *Annie Sharp*, for Swansea; French brig *Pioneer*, for Sydney; Aug. 28th, ship *Panama*, for Sydney.

THE DELEGATES TO THE CONVENTIONS and the PRESIDENT, accompanied by GEN. GRANT AND STAFF, on their trip to the Northwest, it is said all wear those ELEGANT AND COMFORTABLE SUITS, that may be seen at **KOHN & FISHEL'S** at the ST. LOUIS STORE, NO. 114 FRONT STREET. Come in and get a fit before they are all gone.

PHOTOGRAPHIC DIAMONDS.—ELLSWORTH & CARDWELL, at their GALLERY, 89 First Street, lead all others in the production of every kind of PICTURE, and hold the same rank in the Photographic Art as the diamond, ruby, topaz, onyx and emerald do among the precious gems. Within the last few days, this establishment has executed some specimens of exquisite workmanship and is fully prepared to hold its position at the front without fear of successful competition.

DR. R. GLISAN,
[Late of San Francisco, formerly U. S. Army.]
Office, No. 95 Front street, between Washington and Alder, up stairs.
Residence, south-west corner Stark and Third streets, Portland, Oregon. jy19

"If there is a person on this coast who wishes to purchase a reliable Sewing Machine that does not require repairs every three months, let them buy a Grover & Baker Elastic Stitch Sewing Machine.
WM. CURRIER & CO., Agents,
au27eod2m 64 Front Street, Artigani's Hotel.

NEW TO-DAY.

CLAM CHOWDER AND HALLIBUT!
FOR LUNCH TO-DAY
AT THE
ORO FINO!
au29 At 11 o'clock A. M. dlt

LADIES' FESTIVAL!
THE LADIES OF TRINITY CHURCH WILL GIVE
A FESTIVAL!
At Oro Fino Hall, on
THURSDAY EVENING next at 7½ o'clock,
For the benefit of the Church. The public are cordially invited to attend.
A Committee of Ladies will be present at the Hall through the day on Thursday to receive contributions of Cake, Fruit, Flowers and Confectionery.
☞ Admission, 25 cents. au29d2t

For Victoria Direct.
THE STEAMER
FIDELITER,
M. C. ERSKINE.....Commander,
Will leave Portland for Victoria on
Thursday, August 30, at 4 o'clock P. M.
FREIGHT (PER TON).....$ 6 00
CABIN PASSAGE.....20 00
STEERAGE.....10 00
For Freight or Passage, au29d2t APPLY ON BOARD.

For San Francisco,
DIRECT,
At Reduced Rates!
THE NEW AND SPLENDID STEAMER
CALIFORNIA,
CHRISTOPHER JEFFREYS.....Commander,
Will leave Portland on
THURSDAY, AUG. 30, 1866, at 5 P. M.
For Freight or Passage apply to
au29d2t ALLEN & LEWIS, Agents.

For San Francisco,
DIRECT.
Freight & Passage at Reduced Rates!
The New and Staunch Steamship
MONTANA,
1,030 TONS REGISTER,
JOHN R. KELLY.....Commander,
Will leave Portland on
THURSDAY, AUGUST 30TH, 1866,
At 5 o'clock P. M.
For San Francisco Direct.
PASSAGE—CABIN.....$10 00
STEERAGE.....5 00
FREIGHT.....2 00 per ton.
FREIGHT ON FLOUR.....2 00 "
au29-3t McCRAKEN, MERRILL & CO., Agents.

Opposition Steamer Day, Tuesday, Sept. 25th, 1866.

OPPOSITION
TO NEW YORK VIA NICARAGUA!
Carrying the United States Mail!
THE NORTH AMERICAN STEAMSHIP CO. WILL dispatch the favorite Steamship
MOSES TAYLOR.
J. H. BLETHEN.....Commander,
For San Juan del Sur, Nicaragua,
From Mission Street Wharf, San Francisco, at 11 o'clock A. M., on
TUESDAY, SEPTEMBER 25TH, 1866,
Connecting at Greytown with the Magnificent New Steamship
SANTIAGO,
2,500 TONS,
FOR NEW YORK.
☞ No charge for board on the Isthmus. 100 pounds Baggage Free.
For further information apply to
I. W. RAYMOND, Agent,
au29-3tlt N. W. Cor. Battery and Pine Sts.; up-stairs, San Francisco.

NOTICE.
In the Supreme Court of Civil Justice of Vancouver Island.
IN BANKRUPTCY.
Wednesday, the 15th day of August, A. D. 1866.
WHEREAS, A PETITION FOR ADJUDICATION of Bankruptcy, bearing date the 6th day of August, instant, has been duly filed by James Murray, of Fark Street, in the City of Victoria, laborer, and he having been declared a Bankrupt, is hereby required to surrender himself to His Honor, Joseph Needham, Chief Justice of the Supreme Court of Civil Justice, of Vancouver Island, aforesaid, on Wednesday, the 22nd day of August, instant, at 11 of the clock in the forenoon precisely, at the Court House, James Bay, Victoria, and make a full discovery and disclosure of his estate and effects, when and where the creditors are to come prepared to prove their debts, and at this first sitting, to choose Assignees and commence the examination of the Bankrupt; and at the last sitting the Bankrupt is to finish his last examination.
All persons indebted to the said Bankrupt, or who have any of his effects, are not to pay or deliver the same but to Mr. William Holmes Harris Adamson, of Government Street, the Official Assignee appointed, and give notice to
ROBERT BISHOP, Solicitor,
au29d2w Raslon Street, Victoria.

GRAND MOONLIGHT EXCURSION!
ACCOMPANIED BY THE
MECHANICS' BRASS BAND!
THE STEAMER
RANGER,
J. M. FISHER.....Commander,
Will make an Excursion
WEDNESDAY, AUGUST 29TH, 1866,
Leaving Lincoln House Wharf at half-past 2 o'clock P. M. and stop at the mouth of the Willamette to witness
THE WORKING OF THE DREDGER,
and a man descend to the bottom of the river in SUBMARINE ARMOR; after which the R. RANGER will proceed to VANCOUVER or any other point desired by the Excursionists. Returning to Portland by 10 o'clock.
FARE FOR THE TRIP.....ONE DOLLAR.
au29d2t

Notice.
THE UNDERSIGNED BEGS LEAVE TO INFORM his patrons and friends that he has sold his HAT AND CAP STORE AND MANUFACTORY situated at No. 72 Front Street, Portland, to J. C. MEUSSDORFFER AND BROTHER, and solicits for his successors a continuance of patronage. A. J. BUTLER.

J. C. MEUSSDORFFER & BRO.,
WHILE RETURNING TO THE ABOVE, DESIRE to state that their exertions here to deserve public patronage shall be equal to their precedent in California. Their Stock shall always be THE MOST CHOICE, OF NEWEST STYLES AND AT MODERATE RATES, and truly fair dealing to deserve, also here the confidence so liberally bestowed and continued at their HOUSES AT SAN FRANCISCO, SACRAMENTO and MARYSVILLE. aug28d6t

Wanted.
AN ASSISTANT COOK—A YOUNG MAN WHO can make himself generally useful in household matters. Apply to Woodward & Kitzen,
au29d3t FULTON HOUSE.

GRAND HUNTING EXCURSION!
ON WEDNESDAY MORNING, AUGUST 29TH, AT 7 o'clock, the Steam Propeller
U. S. GRANT,
Will sail for the
OLD HUNTING GROUNDS OF LEWIS AND CLARKE,
On Young's River, 25 miles below Astoria,
WHERE ELK CAN BE FOUND IN GREAT NUMBERS,
Also, Mountain Trout.
The Steamer will arrive at the Falls on Young's River Thursday morning and will remain till Saturday evening, and will then visit Fort Stevens and other points of interest and then return to Portland.
Charges for Passage and Board per round trip, fifteen dollars. Every man will be allowed to take one barrel and salt for curing meat or trout.
Experienced hunters from Astoria will accompany the excursion as guides.
Tickets can be had at the Book Store of J. L. Partlah & Co., or on board the boat.
au29d3t J. W. KERN, Master.

TOBACCO! TOBACCO!
WE ARE CONSTANTLY RECEIVING, DIRECT from the manufacturers, Invoices of the following choice and celebrated brands of
CHEWING TOBACCO:
Gilliam's "Wine Sap"—pounds.
Gilliam's "Gallego"—pounds.
Baldwin's "Dictator"—pounds.
Baldwin's "Queen of the South"—pounds.
Turpin & Yarbrough's "Honeysuckle"—½-lbs.
Baldwin's "Miner's Companion"—half-pounds.
Wilson's "Continental"—Twist.
We shall also be receiving constant supplies of
CHOICE SMOKING TOBACCO,
To all of which we invite the attention of dealers.
CHRISTY & WISE,
610 Front Street, San Francisco.
S. P. CHRISTY. JOHN H. WISE.
CHRISTY & WISE,
AGENTS FOR WOOL GROWERS,
AND COMMISSION MERCHANTS
For the Sale of Hides, Tallow, Etc.
OFFICE IN COGSWELL'S BUILDING,
610 Front Street, between Jackson and Pacific, SAN FRANCISCO.
REFERENCES—Daniel Gibb & Co., Donahue, Ralston & Co., Stevens, Baker & Co., C. Adolphe Low & Co. aug28d3m2p

C. HOPKINS,
(*Successor to G. W. VAUGHN,*)
Wholesale and Retail Dealer in
Foreign & Domestic
HARDWARE!
IRON, STEEL, ANVILS, BELLOWS,
AGRICULTURAL IMPLEMENTS,
ROPE, TAR, PITCH, OAKUM, OARS,
&c., &c., &c.
ALSO, JUST RECEIVED A LARGE, FULL AND complete assortment of
REAPERS, MOWERS & THRESHERS.
Among the most approved Machines and best adapted to wants of the Oregon Farmer, are the KIRBY & BALL'S COMBINED MOWERS and REAPERS—KIRBY RAKE & WOOD'S MOWERS—PITTS, WHEELER'S and MASSILLON'S THRESHERS and SEPARATORS. A full assortment of these and other Machinery constantly on hand, and for sale at prices greatly reduced below the prices ever before offered in Oregon.
NO. 116 FRONT STREET,
jeod2p1 Portland, Oregon.

INCORPORATED.....JAN. 18TH, 1866.
OREGON
IRON WORKS,
Corner Morrison and Seventh Sts.,
PORTLAND, OREGON.
THIS COMPANY HAVE LATELY ENLARGED their Works, and by the introduction of the most improved Machinery and Tools, are fully able to compete with any from Works on this coast, both in the character of work, and their facilities for executing contracts and orders promptly for any kind of Machinery required, embracing—
MARINE, STATIONARY and PORTABLE ENGINES and BOILERS;
BATTERIES of any required weight;
WHEELER & RANDALL'S, FOUNTAIN, and MOORE'S GRINDERS and AMALGAMATORS;
Hungerford's CONCENTRATORS, SHOES and DIES;
PLOUGHS and SAW-MILL WORK;
PORTABLE STEAM SAW-MILLS;
LEFFEL & MYER'S AMERICAN DOUBLE TURBINE WATER WHEELS;
Shafting and Pulleys, Iron Fronts, Doors and Shutters, and all kinds of Machinery and Castings.
For the convenience of parties ordering Machinery of us we furnish at the lowest market prices, Battery Screens, Copper Plates, Leather and Rubber Belting.
A. C. GIBBS, Pres't.
E. S. MORGAN, Sec'y. my15d1f

GOLDEN STATE
CHAMPAGNE!
A PURE AND VERY SUPERIOR ARTICLE, MANufactured by Herman Fiske & Co.,
FROM CALIFORNIA GRAPES.
For sale by
A. G. BRADFORD,
49 Front st., Portland,
aug15d1f Sole Agent for Oregon and the Territories.

R. G. SNEATH,
WHOLESALE GROCER,
25 Front Street,
(O. S. N. Co.'s Wharf,)
PORTLAND, OREGON.
Goods by the Package
FOR CASH AT
San Francisco Prices and Freight.
☞ Orders promptly filled in San Francisco if desired. Portland, March 1, 1866. dtf

AGENTS WANTED.
One of the Best and Most Popular
Subscription Books!
Ever Published will be ready soon.
SEND FOR DESCRIPTIVE CIRCULAR. Early applicants will have choice of ground to canvass.
Address FRANCIS DeWING & CO.,
au27d1m4p San Francisco.

The Very Latest!
DO YOU WISH THE LATEST STYLE OF
CLOTHING?
IF SO, TAKE A FRIEND'S ADVICE, AND GO TO
BAUMAN BROS.,
au7d1f2p River Side of Front Street, At their Old Stand.

LUMBER! LUMBER!
PARRISH & ATKINSON, AGENTS FOR THOMAS KELLY, will deliver Bills of UNDRESSED LUMBER in any part of the City for
$14 per Thousand!
DRESSED FLOORING, CEDAR and SIDING delivered on short notice at Reasonable Prices.
☞ Leave your orders at
aug16d1f NO. 11 MORRISON STREET.

LADIES' NURSE!
MRS. E. WATERMAN,
(*Lately from Sonora, Cal.*)
WILL BE FOUND AT THE LINCOLN HOUSE.
☞ Refer to Chapman & Watkins. au7d1m2p

FURS! FURS!! FURS!!!
THE HIGHEST CASH PRICES PAID for all kinds of
FUR SKINS!
AT BUTLER'S PIONEER HAT STORE.
June 25th, 1866. 43m2p

Information Wanted.
OF GEORGE WASHINGTON FAIRCHILD formerly from Newtown, Connecticut. When last heard from was in Washington Territory. Any information of his whereabouts will be thankfully received by his son, GEORGE M. FAIRCHILD,
aug30d1in2p San Francisco Post Office.

Postponement.
THE SALE OF SEATS IN THE SYNAGOGUE OF the Congregation Beth Israel has been postponed till Sunday next, Sept. 2d, at 10 o'clock A. M.
au27d6t BY ORDER OF THE BOARD.

Miscellaneous.
SELLING OFF AT COST!
AND NO HUMBUG!
THE UNDERSIGNED WISHES TO INFORM THE Public that in consequence of ill health, he finds himself unable to continue on his well-established business, consisting of
FINE JEWELRY, of all kinds;
WATCHES, GOLD PENS;
SETH THOMAS' WEIGHT & SPRING CLOCKS;
SOLID SILVER WARE;
ROGERS & CO.'S PLATED WARE;
GOLD and SILVER SPECTACLES;
FIELD AND OPERA GLASSES;
CUTLERY, &c., &c.
He now offers to Sell the same AT FIRST COST. Call and satisfy yourselves that there is no misrepresentation in the above.
☞ FIXTURES FOR SALE AT REASONABLE PRICES.
JACOB COHEN,
IN McCORMICK'S BOOK-STORE,
aug24tf1m Front Street, Portland.

OREGON STAGE COMPANY!
U. S. MAIL LINE.
Through to Sacramento in Six Days!
GREAT REDUCTION IN FARE!
H. W. CORBETT.....Proprietor.
THE OREGON STAGE COMPANY IS NOW PREpared to carry Passengers between
PORTLAND, SALEM, ALBANY,
Corvallis and Eugene City,
AT
GREATLY REDUCED PRICES!
From Portland to Salem.....$ 5 00
" " " Albany.....7 00
" " " Corvallis.....10 00
" " " Eugene City.....12 00
NEW COACHES!
Have been added to the line, and the comfort of passengers will be scrupulously attended to.
Stages leaving Portland at 6 o'clock every morning, arrive at Salem early in the afternoon; at Albany and Corvallis early in the evening.
Office in Portland at ARRINGTON'S HOTEL.
jeSOd1f H. A. WHITEHOUSE, Agent.

Agents Wanted
FOR EVERY COUNTY IN OREGON TO SELL THE following important Subscription Books:
LOSSING'S
PICTORIAL HISTORY OF THE GREAT CIVIL WAR!
The only impartial and authentic HISTORY OF THE REBELLION yet undertaken, and will be the Standard History for years to come.
To be completed in Three Handsome Octavo Volumes of more than 800 pages each. Illustrated with over 2,000 Splendid and Truthful Engravings on Steel and Wood.
ANECDOTES, POETRY,
AND INCIDENTS OF THE WAR,
North and South,
By FRANK MOORE, Editor of the "Rebellion Record,"
With Elegant Cabinet-size Steel Plate Portraits of all the Leading Generals. Combines, in 500 pages, double-column, more than 5,000 well-told Stories of Adventure, Humor, Pathos, Romance, Details of Great Battles, Private Life and Incidents in Camp, Fortress and Battle-field. SOLD ONLY BY SUBSCRIPTION.
For particulars address
A. ROMAN & CO.,
San Francisco, California,
aug4wlm2p General Agents for the Pacific Coast

WIGHTMAN & HARDIE,
WHOLESALE
DRY GOODS AND CARPET HOUSE,
Nos. 414 and 416 Clay Street,
Bet. Sansom and Battery Sts.,
SAN FRANCISCO.
CONSTANTLY ON HAND, A FULL ASSORTMENT of
HOUSE FURNISHING GOODS.
BROWN & BLEACHED SHEETINGS & SHIRTINGS, ENGLISH, FRENCH and AMERICAN PRINTS, ALL WOOL FLANNELS, CANTON FLANNELS, KENTUCKY JEANS, CASSIMERES, SATINETS, DENIMS, CHECKS.
DRESS GOODS.
ENGLISH, FRENCH AND GERMAN DRESS GOODS, ALPACAS, ENGLISH & FRENCH MERINOS.
Blankets, Quilts, Hosiery, &c.
ALSO,
CARPETS.
VELVET, BODY BRUSSELS, THREE PLY, TAPESTRY BRUSSELS, INGRAIN, DUTCH AND HEMP.
FLOUR OILCLOTHS.
ALL WIDTHS AND QUALITIES.
MATTINGS.
CHINA, MANILA AND COIR MATTINGS.
UPHOLSTERY GOODS.
A COMPLETE LINE OF UPHOLSTERY GOODS.
ALSO,
COTTON DUCK, all numbers.
For sale by WIGHTMAN & HARDIE,
aug4d2p3m 414 and 416 Clay Street.

MEAGHER, TAAFFE & CO.,
Importers and Wholesale Dealers in
DRY GOODS,
FURNISHING GOODS,
FANCY GOODS,
YANKEE NOTIONS,
ETC., ETC., ETC.
Agents for the
MOUNT VERNON DUCK COMPANY.
107 Battery St., near Pine.
Retail House, No. 9 Montgomery St.,
jy27d2p2m Lick House, San Francisco.

Yankee Notions
AND
FANCY GOODS!
MERCHANTS WANTING GOODS IN THIS LINE should not fail to examine our stock which is NEW AND ATTRACTIVE, before buying elsewhere.
All orders entrusted to our care shall be promptly and faithfully attended to.
MEAGHER, TAAFFE & CO.,
jy27d2p2m Battery St., near Pine, San Francisco.

R. HENDRIE,
Importer and Wholesale Dealer in
FINE WINES!
BRANDIES AND LIQUORS,
51 Front Street,
m17 PORTLAND, OREGON. dtf

GEO. H. POWERS, M. D.,
LATE OPHTHALMIC SURGEON TO Boston Dispensary, and Assistant to Dr. H. W. Williams in Ophthalmic Department of New City Hospital, Boston, has taken rooms at 636 California street, San Francisco, and will give exclusive attention to treatment of Diseases of the Eye.
Office Hours—10½ to 12, and from 2 to 4 P. M.
Dr. Powers refers by permission to Rev. A. L. Stone, D. D., Ira P. Rankin, Esq., L. B. Bradbley, Esq. jel2.3m2p

Auction and Commission.
OSCAR KILBOURN,
AUCTIONEER,
No. 95 Front Street,
AUCTION SALES—TUESDAYS AND FRIDAYS,
of
Real Estate, Stock, Furniture, Horses,
and General Merchandise.
SPECIAL SALES attended to in any part of the City. LIBERAL CASH ADVANCES made on Consignments. A General Assortment of MERCHANDISE on hand at PRIVATE SALE AT AUCTION PRICES.

IMPORTANT SALE
BY CATALOGUE
OF THE
LARGEST STOCK
OF
FOREIGN, DOMESTIC,
STAPLE AND FANCY
DRY GOODS!
EVER OFFERED IN OREGON,
By order of JACOB STITZEL, Sheriff.
I will Sell at Auction,
COMMENCING ON
SATURDAY, SEPTEMBER 1st, 1866,
At 10 o'clock A. M.,
At No. 123 Front St.,
(HARKER'S BUILDING, UP STAIRS),
THE ENTIRE STOCK
OF THE
SAN FRANCISCO AUCTION STORE!
Consisting in part of the following Goods:
FRENCH and IRISH POPLINS;
" " ENGLISH MERINOS;
" " " BROAD CLOTHS;
OTTOMAN and EMPRESS CLOTHS;
ALPACAS, DELAINES, POPLARS;
MOHAIR, CASHMERES, JEANS;
BRILLIANTS, CRAPE JACONETS;
FLANNELS, SEERSUCKS, CALICOS;
GINGHAMS, CHINTZES, CANVAS;
LINENS, TICKINGS, BLANKETS;
DAMASK and LACE CURTAINS;
EMB'D COLLARS, CUFFS and SETTS;
INFANT'S ROBES and WAISTS;
PLAID and PLAIN SHIRTS;
SILK and CLOTH CLOAKS and CIRCULARS;
JACKETS, WAISTS, SHAWLS, &c.
Ladies', Gents' and Children's UNDERCLOTHING;
HOSE of every style.
BREAKFAST SHAWLS, SCARFS, CRAVATS;
HOODS, GLOVES, RIBBONS;
INSERTINGS, EDGINGS, BANDS, &c.
TRIMMINGS, of every description;
SUSPENDERS, BELTS and BUCKLES;
HAIR NETS, HAIR DRESSERS, COMBS;
PINS, NEEDLES, FANCY ARTICLES, &c.
Also, TWO SHOW CASES.
This Stock comprises all of the Late Styles of Desirable Goods, selected especially for this Market, being New and in good order, offers great induc

on and Commission.

B. RICHARDSON,
TIONEER
of Front and Oak Streets.

UCTION SALES
STATE, GROCERIES GENERAL
CHANDISE AND HORSES

s—Wednesday and Saturday.

A B RICHARDSON, Auctioneer.

Private Sale.

REFINED BAR and BUNDLE IRON;
SQUARE & OCTAGON CAST STEEL;
RIDER AXLES RASPS, RASPS;
HEY PANS SHEET IRON R G IRON.

ALSO
assortment of GROCERIES & LIQUORS.
A. B RICHARDSON, Auctioneer.

AND PEREMPTORY SALE
OF
iture, Groceries,
eral Merchandise &c,
LL AT MY AUCTION SALES-ROOM ON
DAY, AUGUST 23TH, 1866,
at 10 o clock A. M
boxes C. O SOAP
boxes YELLOW SOAP,
boxes CASTLE do
ALSO
boxes EMERY'S CANDLES,
boxes WOOD'S do
boxes STARR do
ALSO
bbls NO. 1 SUGAR,
bbls NO. 2 do.
bbls. 20's MESS
ALSO:
Antique
Bed-
N and
Kitchen Furniture.
A. B. RICHARDSON, Auctioneer.

Auctioneer's Sale
OF
BLE HOMESTEAD PROPERTY
SALE WILL COMMENCE AUCTION RATES-ROOM ON
SDAY, SEPT. 18T, 1866,
At 10 o clock A. M
part of Lot numbered Five in Block num-
ing at the N.E. corner of First and
Ash Streets, running northerly twenty feet
thence westerly sixty two and a half feet
thence southerly sixty two
feet to place of beginning together with
HOUSE CELLAR 24x30.
ALSO
ABLE HOMESTEAD!
part of Lot Five in Block Seven, 62½x62½ feet,
with
TWO-STORY HOUSE,
ALSO:
Hard-Finished, Wooded
part of Lot Five in Block Seven, thirty seven
feet on N W line by 50 feet in depth to
TWO-STORY HOUSE,
Right? Wood-and Water on prem
Terms—Cash.
A. B. RICHARDSON, Auctioneer.

DING & BATTING.
Have for sale, at United Manufactures.
MANN & FRIEDMANN,
318 Front street,
SOLE AGENTS
FOR THE SALE OF OUR
Quilting and Batting
MANUFACTURED AT THE
IC EXCELSIOR MILLS,
IN THIS CITY.
E. C. MAYER & SONS.
WAREHOUSE AND SALESROOM OF BALES
and Retailing of Bales
than any other in the market,
Goods in any quantities on
reasonable terms
ROSENBAUM & FRIEDMANN,
Sole Agents, 318 Sacramento St

AGO. CIGARS.
VEIL & CO.,
Fine Cut, San Francisco,
SOLE IMPORTERS
FOLLOWING BRANDS OF ½-POUNDS
Key Monopole,
Key Opening,
Key Monopole,
Key Opening,
Key Monopole,
Key Opening,

THE TAX BILL—CORRECTED.

Full Details of its Specifications and Provisions as Approved by the President

Several errors occurring in the copy of the tax bill as we published it yesterday, we reproduce it corrected by comparison with the official copy in the hands of Mr. Frazer, U. S. Assessor.

Banks and bankers, on the capital of, beyond the average amount invested in United States bonds, per month.....1-24 of 1 per cent.
Upon average amount of circulation per month.....1-12 of 1 per cent.
Additional per month upon the average amount of circulation beyond the amount of 90 per centum of the capital 1-6 of 1 per cent.
On circulation paid out after the 1st day of July, A. D. 1867.....10 per cent.
Bank deposits, per month .....1-24 of 1 per cent.
Billiard tables, kept for use, each.....$10

Provided, That the billiard tables kept for hire, and upon which a special tax has been imposed, shall not be required to pay the tax on billiard tables kept for use, as aforesaid, anything herein contained to the contrary notwithstanding

Boots, shoes and shoe strings.....2 per cent.

Provided, That any boot or shoemaker making boots and shoes to order as custom work only, and not for general sale, and whose *annual product does not exceed one thousand dollars*, shall be exempt from this tax.

Brass tubes, nails or rivets.....5 per cent.
Button in lump, bar, ingot, or otherwise .....¼ of 1 per cent.
Candles, of whatever material made.....5 per cent.
Cards, playing, per pack of 52 cards .....5 cents.
Carriage, phaeton, carryall, rockaway, or other like carriage, and any coach, hackney coach, or four-wheeled carriage, the body of which rests upon springs of any description, which may be kept for use for hire, or for passengers, and which shall not be used exclusively in husbandry or in transportation of merchandise, valued at exceeding $300 and not above $500 each, including harness used therewith $6
Carriages of like description, valued above $500 each.....$10
Cigarettes, or small cigars made of tobacco, inclosed in a wrapper or binder, and not over three and a half inches in length, and on cigars made with twisted heads, and on cheroots, and on cigars known as short sixes, the market value of which is not over eight dollars per thousand, per thousand $2
All cheroots, cigarettes and cigars, the market value of which is over eight dollars and over twelve dollars per thousand, per thousand .....$ 4
All cheroots, cigarettes and cigars, the market value of which is over twelve dollars per thousand, a tax of $4 per thousand, and in addition thereto on the market value thereof.....20 per cent.
On all imported cigars, but not including cigarettes, in addition to the duties paid upon importation, per thousand $10
Chocolate and cocoa, per pound.....1½ cents.
Chemical productions, uncompounded, not otherwise provided for.....5 per cent.
Cloth [and all textile or knitted or filled articles or fabrics of cotton, wool or other materials, before the same has been sized, printed or bleached, and on all cloth painted, shirred, tarred, varnished or oiled...5 per cent.
Clothing manufactured or produced for sale by weaving, knitting or felting; on all silk hats, bonnets and hoop skirts; on articles manufactured or produced for the use or attachment parts of clothing, or for trimming or ornamenting the same; and on articles of wearing apparel, manufactured or produced for sale for India rubber, gutta percha, or from fur or fur skins dressed with the hair on.....5 per cent.
All articles made of fur the retail price of which shall not exceed twenty dollars.....2 per cent.
Clothing, gloves, mittens, moccasins, caps, felt hats and other articles of dress for the wear of men, women and children, not otherwise assessed and taxed.....2 per cent.
Provided, That any tailor, or any maker of gloves, mittens, moccasins, *felt hats*, or other articles of dress to order as custom work only, and not for general sale, and whose annual product does not exceed *one thousand dollars*, shall be exempt from this tax.
All cloths of articles dyed, printed, painted, or bleached, on which a tax shall have been paid before the same were so dyed, printed, painted, or bleached, the said tax of five per centum shall be assessed only upon the increased value thereof.
Clocks and time-pieces and clock movements, when sold without being cased.....5 per cent.
Coffee, spices and mustard—On coffee, roasted or ground, on all ground spices and dry mustard, and upon all articles intended for use as a substitute for or as adulterations of coffee, spices or mustard, and upon compounds or mixtures prepared for sale or intended for use and sale as coffee, spices or mustard, or as substitutes therefor, per pound.....1 cent.
Cotton produced within the United States, per pound.....3 cents.
Copper tubes, nails or rivets.....5 per cent.
Dividends, declared due and payable in scrip or money, to stockholders, policy holders, or depositors of any bank, trust company, savings institution, or any fire, marine, life, or inland insurance company .....5 per cent.
Express agents on gross receipts of all receipts exceeding one thousand dollars .....5 per c.
Furniture made of wood sold unfinished .....5 per cent.
Furniture on which a duty has been paid when sold finished on increased value .....5 per cent.
Gas, illuminating, made of coal wholly or in part, or any other material, when its product shall be not above two hundred thousand cubic feet per month, per one thousand cubic feet.....10 cents.
When the product shall be above two and not exceeding five hundred thousand, and not exceeding five million of cubic feet per month, per one thousand cubic feet.....20 cents.
When the product shall be above five million per one thousand cubic feet.....25 cents.
Gas companies can charge consumers the tax till April 20, 1867.
Glue and gelatine of all description, in the solid state, per pound.....1 cent.
Glue and cement, made wholly or in part of glue, sold in the liquid, per gallon.....40 cents.
Gun cotton.....5 per cent.
Gunpowder and all other explosive substances used for mining, blasting, artillery or sporting purposes not otherwise provided for when valued at thirty-eight cents per lb. or less, including the tax.....5 per cent.
When valued above thirty-eight cents per per pound, including the tax.....10 per cent.
Income, annual, of every person, [and] unless residing within or out of the United States whose exceeding $600 and not exceeding $5,000 on the excess.....5 per cent.
Exceeding $5,000.....10 per cent.

To be levied on the first day of May, and to be due and payable on the first of June of each year until 1870 and no longer.

The following portion of the law is inserted as explanatory of so much of it as relates to incomes:

That there shall be levied, collected and paid annually upon the gains, profits and income of every person residing in the United States, or any citizen of the United States residing abroad, whether derived from any kind of property, rents, interest, dividends, or salaries from any profession, trade, or employment or vocation, carried on in the United States or elsewhere, or from any other source whatever, a duty of five per centum on the amount so derived over six hundred dollars, and not exceeding five thousand dollars, and a duty of ten per centum on the amount exceeding five thousand dollars; and a like duty shall be levied, collected and paid annually upon the gains, profits and income of every business, trade, or profession carried on in the United States by persons residing without the United States, and not citizens thereof. And this duty herein provided for shall be assessed, collected and paid upon the gains, profits, and income for the year ending the thirty-first day of December next preceding the time for levying, collecting and paying said duty. That in estimating the gains, profits and income of any person, there shall be included all income derived from interest upon notes, bonds and other securities of the United States; profits realized within the year from sales of real estate purchased within the year, or within two years previous to the year for which income is estimated; interest received or accrued upon all notes, bonds and mortgages, or other forms of indebtedness bearing interest, whether paid or not, if good and collectable, less the interest which has become due from said person during the year; the amount of all premium on gold coupons; the amount of sales of live stock, sugar, wool, butter, cheese, pork, beef, mutton or other meats, hay and grain or other vegetable or other production, being the growth or produce of the estate of such person, not including any part thereof consumed directly by the family all other gains, profits and income derived from any source whatever, and the share of any person of the gains and profits of all companies, whether incorporated or partnership, who would be entitled to the same, if divided or otherwise, except the amount of income received from institutions or corporations whose officers, as required by law, withhold a per centum of the dividends made by such institutions, and pay the same to the Commissioner of Internal Revenue, or other officer authorized to receive the same; and except that portion of the salary or pay received for services in the civil, military, naval or other service of the United States, including Senators, Representatives, and Delegates in Congress from which the tax has been deducted. And in estimating the gains, profits and income of any person in addition to six hundred dollars exempt from income tax, all National, State, county and municipal taxes paid within the year, shall be deducted from the gains, profits, or income of the person who has actually paid the same, whether such person be owner, tenant or mortgagor, losses actually sustained during the year arising from fires, shipwreck, or incurred in trade, and debts ascertained to be worthless, but excluding all estimated depreciation of values and losses on sales of real estate within the year, purchased within two years previous to the year for which income is estimated; the amount actually paid for labor or interest by any person who rents lands, or hires labor to cultivate lands, or who conducts any other business from which income is actually derived; the amount paid out for usual or ordinary repairs, *Provided*, That no deduction shall be made for any amount paid out for new buildings, permanent improvements, or betterments, made to increase the value of any property or estates; *And provided further*, That only one deduction of six hundred dollars shall be made from the aggregate income of all the members of any family, composed of one or both parents, and one or more minor children, or husband and wife, that guardians shall be allowed to make such deduction in favor of each and every ward, except that in case where two or more wards are comprised in one family, and have joint property interest, only one deduction shall be made in their favor. *And provided*, That in cases where the salary or other compensation paid to any person in the employment or service of the United States shall not exceed the rate of six hundred dollars per annum, or shall be by fee or uncertain or irregular in the amount or in the time during which the same shall have accrued or been earned, such salary or other compensation shall be included in estimating the annual gains, profits or income of the person to whom the same shall have been paid, in such manner as the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury, may prescribe.

Iron advanced beyond muck-bar, blooms, slabs or loops, not otherwise provided for, and not advanced beyond bars, and band, hoop and sheet iron, not thinner than number eighteen wire gauge, and plate iron not less than one-eighth of an inch in thickness, per ton.....$3
Band, hoop and sheet iron, thinner than number eighteen wire gauge, plate iron less than one eighth of an inch in thickness, and cut nails and spikes, per ton.....$5
Steel made directly from muck-bar, blooms, slabs or loops, per ton.....$8
Stoves and hollow ware in all conditions, whether rough, tinned or enamelled, and casting of iron not otherwise provided for, per ton.....$3
Tubes made of wrought iron, per ton.....$5
Railways, gates, fences, furniture and statuary, made of iron.....5 per cent.
Jewelry—On all diamonds, emeralds, stones and imitations thereof, and all other jewelry .....5 per cent.
Lead pipes.....5 per cent.
Leather—Patent, enamelled and Japanned, and skins of every description.....5 per cent.
Oil-dressed leather.....5 per cent.
Leather of all descriptions, tanned or partially tanned in the rough.....5 per cent.
Curried or finished.....5 per cent.

Where duties have been paid on leather assessed in the rough the tax shall be paid on the increased value only.

LICENSES.

Apothecaries.....$10
Auctioneers whose annual sales do not exceed ten thousand dollars.....$10
Exceeding ten thousand dollar.....$20
Architects and civil engineers.....$10
Assayers, assaying gold and silver, or either, of a value not exceeding in one year two hundred and fifty thousand dollars.....$100
Exceeding two hundred and fifty thousand and less than five hundred thousand dollars$200
Exceeding five hundred thousand dollars...$500
Banks chartered or organized under a general law, with a capital not exceeding fifty thousand dollars, and bankers using or employing a capital not exceeding fifty thousand dollars $100
Exceeding fifty thousand dollars, for every thousand dollars in excess of fifty thousand dollars.....$2
Brewers $100
Brewers who manufacture less than five hundred barrels per year.....$50
Brokers.....$50
Builders and contractors.....$10
Butchers $10
Cattle brokers whose annual purchases or sales do not exceed ten thousand dollars.....$10
Every additional thousand dollars.....$1
Claim agents and agents for procuring patents $10
Coal oil distillers and distillers of burning fluid and camphene.....$50
Commercial brokers $20
Confectioners.....$10
Conveyancers $10
Custom House brokers $10
Distillers.....$100
Express carriers and agents.....$10
Foreign Insurance agents.....$50
Grinders of coffee and spices $100
Horse dealers $10
Insurance agents $10
Except where annual receipts shall not exceed one hundred dollars $5
Intelligence Office keepers.....$10
Jugglers $20
Keepers of hotels, inns or taverns, when yearly rental is less than two hundred dollars $10
Exceeding two hundred dollars for every one hundred dollars.....$5
Where liquors are sold at retail to be drank upon the premises, additional.....$25
Keepers of eating houses.....$25
Where liquors are to be drank upon the premises, additional.....$25
Land warrant brokers.....$25
Lawyers.....$25
Livery stable keepers.....$10
Lottery ticket dealers $100
Manufacturers.....$10
Miners $10
Owners of stallions and jacks $10
Patent right dealers $10
Pawnbrokers using or employing capital not exceeding fifty thousand dollars.....$50
Exceeding fifty thousand dollars, for every additional thousand dollars.....$2
Peddlers traveling with more than two horses or mules.....$50
Traveling with two horses or mules.....$25
Traveling with one horse or mule.....$15
Traveling on foot or by public conveyance...$10
Persons selling shelf or other fish, traveling from place to place, and not from any stand.....$5
Photographers.....$10
Plumbers and gas fitters.....$10
Produce brokers, whose annual purchases or sales do not exceed ten thousand dollars...$10
Proprietors of theatres, museums and concert halls $100
Proprietors of circuses.....$100
Proprietors of bowling alleys and billiard rooms, for each alley or table.....$10
Proprietors of gift enterprises.....$150
Physicians, surgeons, and dentists.....$10
Real estate agents.....$10
Rectifiers who shall rectify any quantity of spirituous liquors not exceeding five hundred barrels, packages or casks, containing not more than forty gallons to each barrel, package or cask $25
For each additional five hundred such barrels, packages or casks, or fractional parts thereof.....$25
Retail dealers.....$10
Retail dealers in liquors.....$25
Steamers and vessels on the waters of the United States carrying passengers provided with food or lodgings.....$25
Tobacconists.....$1
Wholesale dealers, whose annual sales do not exceed fifty thousand dollars, shall pay fifty dollars; when exceeding fifty thousand dollars, for every additional thousand dollars in excess of fifty thousand dollars, one dollar; and the amount of all sales within the year beyond fifty thousand dollars, shall be returned monthly to the assistant assessor, and the tax on sales in excess of fifty thousand dollars, shall be assessed by the assessor and paid monthly as other monthly taxes are assessed and paid. Every person shall be regarded as a wholesale dealer whose business it is for himself or on commission, to sell or offer to sell any goods, wares, or merchandise of foreign or domestic production, not including wines, spirits or malt liquors, whose annual sales exceed twenty-five thousand dollars. And the payment of the special tax as a wholesale dealer, shall not exempt any such person acting as a commercial broker from the payment of the special tax imposed upon commercial brokers: *Provided*, That no person paying the special tax as a wholesale dealer in liquor shall be required to pay an additional special tax on account of the sales of other goods on the same premises: *And provided further*, That, in estimating the amount of sales for the purpose of this section, any sales made by or through another wholesale dealer on commission shall not be again estimated and included as sold by the party for whom the sale was made.

Wholesale liquor dealers shall pay one hundred dollars, the amount of annual sales rated and the excess over fifty thousand dollars paid monthly in the same manner as provided for wholesale dealers. Every person who sells or offers for sale any spirituous or malt liquors in quantities of more than three gallons at one time to the same purchaser, or whose annual sales, including sales of other merchandise, shall exceed twenty five thousand dollars, shall be regarded as a wholesale dealer in liquor.

Scales, pumps, garden engines and hydraulic rams.....3 per cent.
Steam, locomotive and marine engines, including the boilers, and on railroad cars.....5 per cent
Boilers of all kinds, water tanks, oil stills, sewing machines, lathes, tools, planes, planing machines, shafting and gearing.....5 per cent

MANUFACTURES.

All manufactures not otherwise provided for of cotton wool, silk, worsted, flax, hemp, jute, India rubber, gutta percha, wood, pottery ware, leather, paper, iron, steel, lead, tin, glass, copper, zinc, brass, gold, silver, horn, ivory, bone, bristles, whole or in part, or of other materials.....3 per cent.
Molasses produced from sugar.....3 cents.
Syrup of molasses, or sugar-cane juice, when removed from the plantation, concentrated molasses or melado and eastern bottoms of sugar, produced from the sugar-cane, per pound.....3 cents
Oils—On illuminating, lubricating and other mineral oils, marking not less than 46 nor more than 59 degrees, Baume's hydrometer, the product of the distillation or refining of crude petroleum .....20 cents.
When the exclusive product of the refining of crude oil produced by a single distillation of coal, asphaltum or other bituminous substance not otherwise provided for per gallon .....10 cents.
On oil, naptha, benzine, benzole or gasoline, marking more than 59 degrees Baume's hydrometer, per gallon.....10 cents.
Essential oils of all description.....5 per cent.
Plate of gold, kept for use, per ounce troy .....50 cents.
Plate of silver, kept for use, per ounce troy .....35 cents.
Pins, gold head or other.....5 per cent.
Photographs, ambrotypes, daguerreotypes or other pictures, taken by the action of the light, and not hereinafter exempted from tax.....5 per cent.
Railroads, etc.—Every person, firm, company, or corporation owning or possessing or having the care or management of any railroad, canal, steamboat, ship, barge, canal boat or other vessel, or any stage coach or other vehicle, except hack or carriages not running on continuous routes, engaged or employed in the business of transporting passengers for hire, or in transporting the mails of the United States upon contracts prior to July 1, 1866, on the gross receipts from passengers and mails of such railroad, canal, steamboat, ship, barge, canal boat or other vessel, or such stage coach or other vehicle.....2½ per cent.
The managers of any toll-bridge, ridge or ferry, on the gross receipts of such toll road, bridge or ferry.....3 per cent.
Salt, per 100 pounds.....3 cents.
Screws, commonly called wood screws..10 per cent.
Skins—Goat, calf, kid, sheep, horse, dog and hog skins, tanned or dressed in the rough.....5 per cent.
Curried or finished.....5 per cent.
Where duties have been paid on skins assessed in the rough, the tax shall be paid on the increased value only.
Soaps valued at above three cents per pound not perfumed, and on salt water soap made of cocoa nut oil, per pound.....4 per cent.
Perfumed soaps.....5 per cent.

SALES.

On all sales of real estate, goods, wares, merchandise, articles or things at auction, including all sales of stocks, bonds and other securities, on the gross amount of such sales, to be made monthly.....1-10 of 1 per cent.
By brokers, banks and bankers, upon all sales and collaterals for the sale of stocks, bonds, gold and silver bullion and coin, promissory notes and other securities for every hundred dollars.....1 cent.
All sales and contracts for sale negotiated and made by any person, firm or company not paying a special tax as a broker, bank or banker, of any gold or silver bullion, coin, promissory notes, stocks, bonds or other securities, not his or their own property, for every hundred dollars.....5 cents.

On every sale and contract for sale there shall be made and delivered by the seller to the buyer a bill or memorandum of such sale or contract, on which there shall be affixed a lawful stamp or stamps in value equal to the amount of tax on such sale, to be determined by the rates of tax before mentioned; and in computing the amount of the stamp duty or tax in any case herein provided for, any fractional part of one hundred dollars of value or amount on which tax is computed shall be accounted as one hundred dollars. And every bill or memorandum of sale or contract of sale before mentioned, shall show the date thereof, the name of the seller, the amount of the sale or the contract, and the matter or thing to which it refers. And any person or persons liable to pay the tax as herein provided, or anyone who acts in the matter as agent or broker for such person or persons, who shall make any such sale or contract, or who shall, in pursuance of any sale or contract, deliver or receive any stocks, bonds, bullion, coin, promissory notes or other securities, without a bill or memorandum thereof, as herein required, or who shall deliver or receive such bill or memorandum without having the proper number of stamps affixed thereto, shall forfeit and pay to the United States a penalty of five hundred dollars for each and every offense where the tax so evaded, or attempted to be evaded, does not exceed one hundred dollars, and a penalty of one thousand dollars when such tax shall exceed one hundred dollars, which may be recovered with costs in the Court of the United States of competent jurisdiction, at any time within one year after the liability to such penalty shall have been incurred; and the penalty recovered shall be awarded and distributed by the Court between the United States and the informer, if there be any, as provided by law, who, in the judgment of the Court, shall have first given information of the violation of the law for which recovery is had; *Provided*, That where it shall appear that the omission to affix the proper stamp was not with intent to evade the provisions of this section, said penalty shall not be incurred. And the provisions of law in relation to stamp duties in Schedule B of this act shall apply to the stamp taxes herein imposed upon sales and contracts of sales made by brokers, banks or bankers, and others as aforesaid. And there shall be paid *monthly* on all sales by commercial brokers of any goods, wares or merchandise, a tax of one twentieth of one per centum upon the amount of such sales, and on or before the tenth day of each month, every commercial broker shall make a list or return to the Assistant Assessor of the District of the gross amount of such sales as aforesaid for the preceding month, in such form and manner as may be prescribed by the Commissioner of Internal Revenue; *Provided*, That in estimating sales of goods, wares and merchandise for the purposes of this section, any sales made by or through another broker upon which a tax has been paid, shall not be estimated and included as sold by the broker for whom the sale was made.

Sugar not above number twelve, Dutch standard in color, produced from the sugar cane, other than that produced by the refiner per pound.....1 cent.
Sugar above number twelve Dutch standard in color, produced directly from the sugar cane, per pound.....1¼ cents.
Sugar above number eighteen, Dutch-standard in color, produced directly from the sugar cane, per pound.....2 cents.
On the gross amount of sales of sugar refiners .....2½ per cent.
Sugar candy, and all confectionery made wholly or in part of sugars valued at not exceeding twenty cents per pound, including the tax, per pound.....2 cents
Exceeding twenty and not exceeding forty cents per pound, including the tax, per pound.....4 cents.
Exceeding forty cents per pound, including the tax, or when sold by the box, package, or otherwise than by the pound.....10 per cent.
Sulphate of carytos, per 100 pounds..12 cents.
Telegraph Companies, on gross receipts for messages transmitted.....4 per cent.
Thread and twine .....5 per cent.
Tinware of all descriptions not otherwise provided for .....3 per cent.
Turpentine, Spirits, per gallon.....10 cents.
Tobacco—Cavendish, plug, twist and all other kinds of manufactured tobacco not otherwise provided for.....40 cents.
Tobacco twisted by hand or reduced from leaf into a condition to be consumed without the use of any machine or instrument, and without being pressed, sweetened or otherwise prepared, and on fine cut shorts.....30 cents.
On fine cut chewing tobacco.....10 cents.
Smoking tobacco sweetened, steamed or butted.....10 cents.
Smoking tobacco of all kinds not sweetened nor steamed, nor butted, including that made of stems, and imitations thereof 15 cents.
On snuff manufactured of tobacco, or any substitute for tobacco, ground dry or damp, pickled, scented or otherwise, of all descriptions, per pound.....40 cents.
Varnish of Japan .....5 per cent.
Watches, composed wholly or in part of gold or gilt, kept for use, valued at one hundred dollars or less, each.....$1
Watches, composed wholly or in part of gold or gilt, kept for use, valued at above one hundred dollars, each.....$2
Wine and all liquors known or denominated as wine, not made from grapes, currants, rhubarb, or berries, produced by being rectified or mixed with other spirits, or into which any matter whatever may be infused, to be sold as wine, or by any other name, and not otherwise provided for, per gallon..50 cents.
Zinc nails.....5 per cent.

THE FREE LIST.

Alum; aluminum; aluminous cake, patent alum, sulphate of alumina, and cobalt; aniline colors, animal charcoal, or carbon; anvils, articles manufactured in institutions for the blind, and in institutions for the deaf and dumb, which are sold to aid in their support or the support of the pupils.

Barrels and casks, other than those used for the reception of fluids, packing boxes made of wood, and boxes of wood or paper for friction matches, cigar lights and wax tapers; beeswax, crude or unrefined; bichromates and prussiate of potash; bleaching powders, blue vitriol; borax and boracic acid, brass not more advanced than rods or sheets, brick, fire brick, draining-tiles, cement, drain and sewer-pipes, and earthern stone water-pipes; retorts and tiles made of clay, bristles; brooms made from corn, brush or palm-leaf, building stone of all kinds, including slate, marble, free stone and soap stone, and rock, and ground gypsum; bunting and flags of the United States, and banners made of bunting of domestic manufacture; burr stones, mill stones, and grindstones, rough or wrought.

Candle wicking and chronometers; coffins and burial cases; copperas, copper, lead and tin, in ingots, pigs or bars; copper and yellow sheeting metal, not more advanced than rods or sheets, crates, and grain or farm baskets made of splints, crucibles of all kinds; crutches and artificial limbs, eyes and teeth.

Deer-skins, [dressed or] smoked; or not oil dressed.

Feather beds, mattresses, pillows, bolsters and pillows; fertilizers of all kinds; flasks and patterns used by founders; flavoring extracts, solely for cooking purposes.

German silver in bars or sheets; gold leaf and gold foil.

Hemp and jute prepared for textils or felting purposes; hulls of ships and other vessels; illuminating gas manufactured by educational institutions for their own use exclusively; India-rubber springs used exclusively for railroad cars; iron bridges, and castings for iron bridges; iron drain and sewer pipes.

Keyes, actions, and strings for musical instruments.

Litharge and orange mineral.

Machines driven by horse power and used exclusively for cutting firewood, staves, and shingle bolts, and hand saws; magnesium, calcined magnesia and carbonate of magnesia; malleable iron castings, unfinished; manganese; masts, spars, ship and vessel blocks, and tree-nail wedges and deck plugs, cordage, ropes and cables made of vegetable fiber; medicinal and mineral waters, of all kinds, sold in bottles, or from fountains, and mead; mills and machinery for the manufacture of sugar, syrup and molasses, from sorghum, imphee, beets and corn; mineral coal of all kinds, and peat; monuments of stone of all kinds, not exceeding in value the sum of $100: *Provided*, That monuments exceeding the value aforesaid, erected by public or private contributions to commemorate the service of Union soldiers who have fallen in battle, shall be exempt from taxation; moldings for looking-glasses and picture frames; muriatic, nitric and acetic acids.

Nickel, quicksilver and sodium; nitrate of lead.

Oakum; original paintings, statues and groups of statuary and casts made thereof by the artist from the original designs; oxide of zinc.

Paints, painters' and paper stainers' colors, printing paper of all descriptions, and tarred paper for roofing and other purposes; books, maps, charts and all printed matter, and book-binding; paraffine; paraffine oil, not exceeding in specific gravity 35 degrees Baume's hydrometer, [the product of] a residuum of distillation or the products thereof; lubricating oil made from crude petroleum; coal, or shale not exceeding in specific gravity 36 degrees Baume's hydrometer; *Provided, That such oil shall be subject to the same inspection as illuminating oil* crude petroleum, and crude oil the product of the first and single distillation of coal, shale, asphaltum, peat, or other bituminous substances; photographs or any other sun pictures, being copies or engravings of art, when the same are sold by the producer at wholesale at a price not exceeding fifteen cents each, or are used for the illustration of books; pickles when sold by the gallon and not contained in glass packages; pig iron; muck bar, blooms, slabs and loops; ploughs, cultivators, harrows, straw and hay cutters, planters, seed drills, horse-rakes, hand-rakes, cotton gins, grain cradles, and winnowing mills; pot and pearl ashes; productions of stereotypers, lithographers, engravers and electrotypers; putty.

Quinine, morphine and other vegetable alkaloids, and phosphorus.

Railroad iron, and railroad iron re-rolled; railroad chairs *and fish plates*; railroad, boat and ship-spikes; axe-polls, iron axles; shoes for horses, mules and oxen; rivets, horseshoe nails, nuts, washers and bolts, vises, iron chains and anchors, when such articles are made of wrought iron which has previously paid the tax or duty assessed thereon; reapers, mowers, threshing machines and separators; cornshellers and wooden ware; cotton and hay presses; repairs of articles of all kinds; residuums, the product of mineral, vegetable or animal substance drawn from stills after distillation; roman and water cements, and lime, roofing slate, slabs and tiles.

Saleratus, sal soda, caustic soda, crude soda, alumina-silicate of soda, aluminate of soda, bi carbonate of soda, and silicate of soda; sails, tents, awnings, and bags made by sewing from fabrics or other articles upon which a duty or tax has been paid; and bags made of paper; *saltpeter*; salts of tin; silex, used in the manufacture of glass; soap, valued at not above three cents per pound; spelter; spindles and castings of all descriptions, made specially for locks, *coffee, loom, spinning machines, pumps, steam engines, hot air and hot water furnaces and sewing machines*, and not sold or used for any other purposes, and upon which a tax is assessed and paid on the article of which the casting is a part; spokes, hubs, bows, and felloes; poles, shafts, arms, and wheels not ironed or finished for carriages or wagons; wooden handles for plows, and for other agriculture, household and mechanical tools and implements; and pail and tub cars and bundles; and wooden tanks, and cisterns for crude mineral oil; starch; steel, made from iron beyond muck bar, blooms, slabs, or loops, in ingots, bars, rail, made and fitted for railroads, sheet, plate, coil, or wire, hoopskirt wire covered or uncovered, car wheels, thimble skeins and pipe boxes, and springs, tires and axles made of steel used exclusively for vehicles, cars, or locomotives; and clock springs, faces and hands, stoves composed in part of cast iron and in part of sheet iron, or of soap-stone, fire brick or freestone, with or without cast iron or sheet iron; provided that the cast and sheet iron shall have paid the tax or duty previously assessed thereon, sugar, molasses, or syrup, made from beets, corn, sugar maple, or from sorghum, or imphee, sulphur, flowers of sulphur and sulphur flour.

Tar and crude turpentine; tin cans used for preserved meats, fish, shell fish, fruits, vegetables, jams, [and] jellies; paints, oils, and spices.

Umbrellas and parasols, and sticks and frames for the same.

Value of bullion used in the manufacture of wares, watches, and watch cases, and bullion prepared for the use of platers and watchmakers; vegetable, animal and fish oils of all descriptions, not otherwise provided for, including red oil, oleic acid, and admixtures of the same with paraffine oil, not exceeding in specific gravity 56 degrees Baume's hydrometer, verdigris; vinegar.

White and red lead; whiting, Paris white; window glass of all kinds; wine made of grapes, currants or other fruits, and rhubarb; wire made from wire less than No. 20 wire gauge, upon which a tax has been assessed and paid as wire; and no manufactured iron shall pay a greater tax than that imposed on No. 20 wire gauge.

Yarn and warp for weaving, braiding or manufacturing purposes exclusively; yeast powders; zinc in ingots or sheets.

EXPLANATION.

Where the amount of the tax has been incensed by law above the amount paid by any person, firm or company, or has been understated or underestimated, such person, firm, or company shall be again assessed, and pay the amount of such increase.

Any person wishing to engage in the manufacture of cigars or tobacco, must first obtain a permit from the assessor or the assistant assessor under a penalty of one hundred dollars and imprisonment. Any person who shall purchase, or receive for sale any tobacco, snuff or cigars on which the duty has not been paid, shall be liable for each offense to a fine of one hundred dollars and the forfeiture of the goods.

All slaughtered animals exempt from duty Photographs no longer require to be stamped, but an ad valorem duty of 5 per cent.

Every pack of playing cards, irrespective of price or value, five cents. Every can, bottle, or single package, containing meats, fish, shell fish, fruits, vegetables, sauces, syrups, mustard, jams or jellies, with its contents not exceeding two pounds in weight, one cent; exceeding two pounds in weight, one cent for every additional pound or fractional part, one cent.

The above enumerated articles, except playing cards, exempt when imported and sold in the original packages.

All returns to the assessor must state whether the returns are in coin or currency rates, when in coin, the assessor will fix the currency rates according to their value at the time such returns are made.

Provided further, That the exemption aforesaid shall in all cases be confined exclusively to said articles in the state and condition specified in the foregoing enumeration, and shall not extend to articles in any other form, nor to manufactures from said articles.

Every distiller or brewer, before commencing business, must give bonds to the collector, that he will conform to all the requirements of the revenue law, relating to distillers and brewers. They are also required to have an inspector who is appointed by the Secretary) constantly in the distillery, whose salary is five dollars per day, and such fees as the Commissioner of Internal Revenue may allow for every gallon distilled. These fees are to be paid by the distiller.

And be it further enacted, That all official communications between the officers in the Internal Revenue Department may be officially franked, and when so franked be transmitted by mail free of postage.

All taxes relating to licenses take effect September 1st, 1866.

All taxes relating to manufacturers take effect August 1st, 1866.

All taxes relating to stamp duties take effect October 1st, 1866.

Approved July 13th, 1866.

WILLAMETTE IRON WORKS CO.,

Corner of North Front and B Sts.,

One Block North of Couch's Wharf,

PORTLAND, OREGON,

MANUFACTURE

STEAM ENGINES,

Boilers,

SAW AND GRIST MILL,

Quartz and Mining

MACHINERY

OF ALL KINDS,

Castings for Agricultural Machinery,

WROUGHT IRON SHUTTER WORK.

For Fire-Proof Buildings, at

SAN FRANCISCO COST AND FREIGHT.

Blacksmithing and Repairing.

PATTERNS MADE TO ORDER BY PETER TAYLOR.

All orders for Work will be Executed Promptly.

JOHN NATION,

February 6, 1866. dtf Superintendent.

COFFEE AND SPICE MILLS!

STEAM COFFEE AND SPICE MILLS,

Equal to any on the Pacific Coast, and the only

Steam Works of the kind in Oregon.

THE PUBLIC ARE IMPOSED UPON REGARDING the articles of Coffee, and other goods are being imported constantly from California. In order to prevent imposition, purchasers should always inquire for the Fresh Ground Java A and Chariots Coffee, put up at the Manufactory of J. F. JONES & CO., Proprietors of the Steam Coffee and Spice Mills, corner of Yamhill and Second streets, Portland, Oregon.

We manufacture the following articles in accordance with the most recent scientific process known, and warrant every package bearing our name to be equal to the best in this or any other market:

Chartres, Java and Rio Coffee, Alspice,

Cloves, Pepper, Cinnamon,

Ginger and Mustard.

For sale by all the leading wholesale and retail merchants in the city, at manufacturer's prices.

J. F. JONES & CO.,

aug7d4ptf Cor. Yamhill and Second Sts., Portland

CITY BAKERY

AND

Provision Store.

R. PITTOCK,

NO. 2 NORTH FRONT STREET,

Opposite Lower Landing,

and Corner First and Morrison Streets,

Wholesale and Retail manufacturer of

BREAD,

Butter, Water, Sugar, Boston and Soda

CRACKERS,

PILOT BREAD, PIES, CAKES, &c., &c.

and all kinds of

STEAMBOAT AND SHIP STORES,

Family Groceries,

FEED, FRUITS, VEGETABLES, &c., &c.

Bread and Stores delivered to any part of the City. Orders from a distance carefully filled and promptly dispatched.

The business hereafter will be conducted STRICTLY ON THE CASH PRINCIPLE.

PORTLAND

PLUMBING, GAS & STEAM FITTING

ESTABLISHMENT,

No. 110 First Street.

ON HAND AND CONSTANTLY RECEIVING FROM the Eastern States

Cooking Ranges,

Hot Water Boilers,

Copper, Tin and Planished Bath Tubs;

Square and angular Black Walnut Counter-Sunk

Marble Wash Stands;

Cold, and Hot and Cold WATER SHOWERS;

SILVER-PLATED BRASS DRAIN COCKS;

MARBLE WASH-BASINS;

FORCE AND LIFT PUMPS;

HYDRAULIC RAMS;

NON-FREEZING HYDRANTS;

WATER CLOSETS, &c., &c.

Persons wishing to introduce Cold, or Hot and Cold Water into their premises, either Plain or Ornamental, would do well to give me a call.

Portland, April 3d, 1866. C. H. MYERS.

ENGINEERS AND OTHERS,

Take Notice.

JUST RECEIVED, A SMALL LOT OF THE CELEbrated SCOTCH TUBES for Water Gauges.

Also, the Largest Stock ever offered before in this city of all sizes WROUGHT IRON PIPES from ⅛ to 4 inch inside diameter; BRASS COCKS T'S, ELBOWS, RETURN BENDS, NIPPLES, BUSHINGS, &c.

Constantly on hand, STEAM WHISTLES, STEAM GUAGES, WATER GUAGES, GOVERNOR and STOP VALVES, THROTTLE, ANGLE and CHECK VALVES, GUAGE COCKS, AIR COCKS, and all kinds of

BRASS WORK,

FOR STEAM, WATER, AND GAS.

Persons wishing anything in the above line, will do well to examine and price my stock before sending to San Francisco.

C. H. MYERS,

Plumbing, Gas and Steam Fitting Establishment,

ap8dtf No. 110, First Street, Portland.

For Sale.

ONE DONATION CLAIM, SITUATED AT ST. LOUIS, Marion county, Oregon, containing 324 acres of land, Wood Land and Prairie, with DWELLING HOUSE, BARN, OUT-BUILDINGS and ORCHARD. There are two good wells on the premises.

TERMS—VERY CHEAP FOR CASH.

Address LABBE BROS., Portland or to

au17d3m4p MRS. E. BYON, Vancouver, W. T.

SUNDAY SCHOOL AND GIFT BOOKS.

FROM THE AMERICAN TRACT SOCIETY AND Massachusetts Sunday School Society. For sale at Messrs Hurgren & Shindler's, First street, near Alder.

G. H. ATKINSON,

Secretary and Treasurer Oregon Tract Society.

G. SHINDLER, Depositary.

San Francisco.

Notice.

THE BUSINESS heretofore done under the name and style of W. P. TAAFFE, and TAAFFE & CO., will hereafter be conducted under the firm name of MEAGHER, TAAFFE & CO.

PHILLIP MEAGHER.

San Francisco, Nov 5, 1865. nov17d1y

MEACHER, TAAFFE & CO.,

Importers and Jobbers of Foreign & Domestic

DRY GOODS, HOSIERY,

Furnishing Goods, &c., &c.,

107 BATTERY STREET, SAN FRANCISCO, CAL.

Agents for the Mount Vernon Duck Company.

HYDRAULIC HOSE MANUFACTORY.

THREE SEAMS, SEWED WITH TWENTY-PLY Twine, and guaranteed to stand the pressure of 100 to 200 feet head,

ONE TO THREE-PLY HOSE MADE.

Orders promptly attended to.

TENTS, AWNINGS, BAGS, and all kinds of Sewing to order.

S. HOWARD,

aug14th3m4p 326 Davis St., San Francisco

P. C. DART,

FORWARDING AND COMMISSION MERCHANT

419 Front Street,

SAN FRANCISCO.

Liberal Cash Advances made on Consignments of Merchantable Produce.

REFERS TO

Portland—Messrs. Ladd & Tilton; Henry Failing, Esq. San Francisco—Wm. C. Ralston, Esq., Cashier Bank of California; Henry